Purpose. The purpose of the research is to determine the content and the implementation peculiarities of corporate social responsibility (CSR) as a direction of an enterprise development.

Results. The article determines that the ensuring of the enterprise development is an important component of its activity management in view of the necessity to provide its stable functioning and competitiveness in modern conditions. It was determined that one of the key directions of enterprise development is the implementation of corporate social responsibility concept in the functioning of economic entity. CSR is proposed to be understood as the concept of the functioning and development of the enterprise, which provides an opportunity to balance economic, social, ecological, and ethical aspects, thus contributing to the sustainable development of the business entity. The types and key aspects of CSR were investigated as well as factors of impact on CSR implementation in the enterprise activity. A set of tools contributing to the implementation of CSR in the enterprise activities were analyzed, in particular: the formation of the enterprise internal regulatory framework, risk management, innovation and investment activities, fundraising, project approach, communication. The experience of implementing corporate social responsibility projects on the example of trade networks of Ukraine was studied. The key directions for improving CSR management in the enterprise activities were identified.

Scientific novelty. The scientific novelty of the research lies in the further development of the theoretical and methodical principles of the enterprise corporate social responsibility management. In particular, the methodical principles of management in terms of tool support for the implementation of CSR measures have gained further development.

Practical value. The practical value of the research is defined by the role of CSR in the activity of the enterprise. In particular, it was determined that the implementation of the CSR concept forms a positive impact on financial and reputational indicators of enterprise activity, which defines the feasibility of integrating CSR into the management system of the business entity. The directions of improvement defined in the article form the trajectory of development in the field of CSR implementation for modern enterprises.

Key words: sustainable development, social development of the enterprise, external corporate social responsibility, internal corporate social responsibility, stakeholders.
Introduction. The development of relations in modern world emphasizes the necessity of considering and realization not only of economic, but also of social and ecological interests. Such need is determined by growing threats to the existence of humanity associated with global warming, depletion of non-renewable resources, reduction of forest cover, and climate change. Thus, an approach based on balancing corporate and social interests appears instead of the concept of enterprise development, which involved maximizing profits without taking into account the consequences of its activities for the environment and local communities. This approach is called sustainable development. According to the definition of the International Institute for Sustainable Development, “Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs” [1]. The practical embodiment of following the principles of sustainable development in the activities of individual enterprises is the concept of corporate social responsibility, which involves considering the interests of both internal and external stakeholders.

Corporate social responsibility (CSR) is a complex economic and managerial concept of enterprise development, which is based on accountability of the enterprise activities to the local community and society as a whole. According to D. Crowther and G. Aras, corporate social responsibility covers the relationship between global corporations, national governments, and individual citizens. In the local aspect, CSR is defined as the relationship between the enterprise and the local community [2, p. 10]. It should be mentioned that the implementation of corporate social responsibility basics in the activities of the enterprise not only forms a tool for ensuring the sustainable development of the enterprise, but also contributes to the formation of a positive image of the business entity in the context of growth of social and environmental awareness of society.

Considering the mentioned above, corporate social responsibility acquires a special role as a direction of development of a modern enterprise, which determines the relevance of the research.

Review of literature. The issues of enterprise development as a whole and by its individual directions are considered in research of many scientists. In particular, I. Khvostina analyzes the peculiarities of formation of enterprise development management mechanism [3]. The author defines key forms of enterprise development, substantiates the principles of development management. In addition, the article identifies the elements of the enterprise development management mechanism. O. Vinichenko [4] determines the characteristics, concepts, and types of enterprise development. The study classifies types of development according to various features, analyzes the properties of development, and provides a generalized description of development as a scientific category.

A team of authors under the leadership of V. Panchenko [5] investigates development management from the standpoint of enterprise innovative activity. It should be mentioned that such an approach is justified given the fact that the changes
foreseen by the development of the enterprise are quite often of an innovative nature, so innovation and development are inextricably linked concepts. The work proposes the functional model of enterprise innovative activity management system in the conditions of its economic development.

K. Zalutska et al. [6] consider the resource support of enterprise competitive development. The article focuses on the substantiation of the criteria for the selection of options for resource provision for the enterprise development, as well as on measures to increase the efficiency of the respective resource provision for development.

In its turn, the role of corporate social responsibility in the activity of modern enterprises is extremely important due to the necessity to balance the interests of internal and external stakeholders and to reduce the negative anthropogenic impact, as well as due to the peculiarities of economic entity image formation, especially in the international aspect. The mentioned above determined significant scientific interest to the specified topic. According to the analytical data of the Scopus database as of July 2023 there were 12031 indexed documents in the base, containing the phrase “corporate social responsibility” in the title, and a clear trend towards an increase in the number of publications since the beginning of the 21st century is observed. If from 1971 to 2000, inclusive, 125 publications were indexed, then in 2022 alone, the number of such documents was 1377 [7]. Every year, the number of indexed publications devoted to corporate social responsibility issues increases, which determines the growing relevance and importance of this direction.

A significant number of scientists from various spheres dedicate their research to different aspects of corporate social responsibility. Thus, comprehensive research by D. Crowther and G. Aras [2] highlights the key foundations of the CSR concept. The mentioned work considers the concept and principles of CSR, peculiarities of interaction with stakeholders, corporate ethics as an element of CSR, estimating and reporting of economic entities on activities in the CSR sphere. Specific chapters of the research are dedicated to the peculiarities of realization of CSR in the globalization conditions and in the activities of non-profit organizations, to the implementation of CSR concept in the strategy of economic entity, the role of leadership in the respective process.

I. Khanchel et al. [8] conducted their research with the aim of identification of correlation between the corporate social responsibility concept implementation in the activities of French enterprises and the severity of the impact of the consequences of COVID-19, in particular, according to the parameter of market value. In the research the authors mention that COVID-19 has led not only to economic consequences, but also to social consequences (mass unemployment, reduction of the number of working hours, etc.), that determined the importance of corporate social responsibility. The relationship between the company’s reputation, risk management and corporate social responsibility at the example of Spanish enterprises is considered in the research of C. Pérez-Cornejo and E. de Quevedo-Puente [9]. The scientists note that effective risk management provides an opportunity not only to enhance the corporate social
responsibility of the enterprise, but also to influence positively its reputation. Thus, CSR in the study is considered through the prism of ensuring effective risk management. According to the authors, reducing the level of risks and their effective management contribute to reducing the probability of non-fulfillment of contractual obligations to stakeholders, that is, it increases the level of corporate social responsibility [9].

Kuo-Cheng Kuo et al. [10] address their work to the issues of sustainable development and its relationship with CSR. The research was conducted on the base of multinational mining enterprises and is aimed at defining the correlation between efficiency in the sphere of sustainable development, efficiency in the sphere of profitability, and CSR. According to the scientists, governance pillar and social pillar of CSR form stronger impact on the enterprise profitability, instead, the relationship between profitability and sustainability is less pronounced and sometimes inverse. The article also discusses the methods that can be used to measure and evaluate CSR.

S. Chovanová Supekova et al. [11] oriented their research on the formation of the concept of CSR, taking into account the influence of marketing strategies and strategic competitiveness. The authors also focus on exploring the relationships between CSR, innovation, marketing mix, and the circular economy. C.-C. Wu et al. [12] define factors that influence the CSR concept implementation in the activities of the enterprise. According to the authors, if CSR is successfully aligned with a company’s strengths and strategy, it can potentially generate benefits for both society and the company itself. At the same time, the implementation of CSR in activities requires a clear understanding of the factors that influence this process. Scientists include the company itself, stakeholders, and competitors as key such factors.

The study by M. Sarfraz et al. [13] highlights the peculiarities of the relationship between CSR and the effectiveness of environmental and financial activities. The article also defines the structure of CSR and analyzes the role of green innovations in ensuring the sustainable development of the enterprise. According to J. Araújo et al. [14] corporate social responsibility has a positive impact on brand image and brand value. The main hypotheses proposed and analyzed in the study are as follows: CSR has a positive effect on the brand image; CSR has a positive effect on brand value; CSR has a positive effect on consumer satisfaction; brand image and brand value positively influence consumer satisfaction.

T. Ostapchuk and S. Biriuchenko [15] focus their attention on the internal social responsibility of the enterprise, investigating the peculiarities of management in this area. The article identifies directions of internal social responsibility and internal CSR management functions. S. Kravtsov and A. Klimova [16] consider the specifics of CSR implementation in the activity of a tourist enterprise, highlighting its internal and external manifestations. The authors also identified measures aimed at implementing CSR in both aspects.

Noting the significant scientific contribution of these and other researchers to the development of this topic, we must mention that the complexity and
comprehensiveness of issues related to the implementation and realization of CSR in the activities of enterprises form additional incentives for deepening and detailing the research in this field. That determines the relevance of this study.

**Materials and methods.** The purpose of the research is to determine the content and the implementation peculiarities of CSR as of an enterprise development direction. The purpose involved solving of the following tasks: to identify the “enterprise development” concept; to define the key characteristics of the enterprise development; to investigate directions of enterprise development; to find out the content and role of corporate social responsibility as of a direction of enterprise development; to determine types and key aspects of corporate social responsibility; to consider CSR implementation tools and directions for improvement in the specified area.

The methodological foundation of the research is a system approach, which allows to identify corporate social responsibility as a complex social and economic phenomenon which is also characterized by a certain structure and which, at the same time, is a component of the general management system of the enterprise. In addition, the following methods were used in the study: monographic – when studying scientific publications and other sources regarding the peculiarities of corporate social responsibility management; analysis and synthesis – to identify the main components of CSR and its implementation tools; generalization – to formulate research conclusions; the deduction method – to highlight key directions for improving the management of corporate social responsibility; graphical and tabular methods – to ensure visualization of the presented research results.

**Results and discussion.** The enterprise development is a necessary prerequisite and an important component of ensuring its functioning in the long-term perspective. Enterprises that do not develop and stay in a state of stagnation at the achieved level for a long time gradually lose their competitiveness and market position as a result of actions of other business entities. In turn, development is an important tool for ensuring the stability of functioning, competitiveness, and efficiency of the enterprise, which determines the importance of this sphere of management.

Development, according to I. Khvostina, represents a certain sequence of transitions of an enterprise as a socio-economic system from one state to another from the moment of creation of a business entity to its liquidation [3, p. 32].

We believe that development involves a controlled and purposeful qualitative change in the state and parameters of the enterprise, which is aimed at increasing the efficiency of functioning, providing additional competitive advantages, and strengthening the market position. The key characteristics of the enterprise development are given in Table 1.

So, summarizing the key characteristics given in the Table 1, we should note that the management of the enterprise development can be carried out at different levels, depending on the scale and objects covered by the development. If we are talking about comprehensive improvement of the enterprise activities, then in this case management will be carried out at the strategic level, while minor changes can
be implemented at the tactical or even operational level.

Considering the scale of changes, development management can cover both the enterprise as a whole and its individual objects or subsystems. It is clear that the main trajectory of development is upward, that is, the introduction of changes for improvement, at the same time, in case of ineffective development management, or a change in the conditions of the operating environment, or insufficient justification of decisions, a negative result is also possible, that is, regression.

**Table 1**

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Management level</strong></td>
<td>Strategic, tactical and / or operational (depending on scale and coverage)</td>
</tr>
<tr>
<td><strong>Scale of changes</strong></td>
<td>Complex (measures of the development involve the whole enterprise), partial (measures involve certain functional subsystems), individual (measures are of a “point” nature)</td>
</tr>
<tr>
<td><strong>Direction of changes</strong></td>
<td>Improvement (progress), deterioration (regression)</td>
</tr>
<tr>
<td><strong>Goals</strong></td>
<td>Activities stabilization, improving competitive position, overcoming crisis phenomena, forming / changing the activity trajectory</td>
</tr>
<tr>
<td><strong>Forms [4]</strong></td>
<td>Evolution (gradual, continuous minor in scale changes), revolution (sharp jump-like transition from one state to another) [4, p. 52]</td>
</tr>
<tr>
<td><strong>Limitations</strong></td>
<td>Resource, psychological, managerial, legal, financial, personnel, etc.</td>
</tr>
</tbody>
</table>

Source: formed by the authors with use of [4].

According to the life cycle stage and the current state of the enterprise activity the goals of development can be aimed at stabilizing the current situation in order to prevent strengthening of the competitors, as well as at overcoming crisis phenomena and / or improving of existing competitive advantages.

Depending on the character of implemented changes the development can be of evolutionary or revolutionary form.

Resource limitations are one of the most significant limitations which arise in the process of development measures implementation. At the same time, formation of a rational resource base taking into account internal capabilities of the enterprise and cooperation with partners will contribute to ensuring the stability of the economic entity strategic development [6, p. 15].

Development as a complex and comprehensive functional sphere of management can cover different directions and components of enterprise activity. In scientific literature it is common to distinguish organizational, technical and technological, social, and economic types of development according to the objects of changes [4, p. 51].

At the same time, we believe that in order to improve management in a defined sphere, it is appropriate to specify the key directions of development in accordance with the main functional spheres of management. In our opinion, the key directions
of development should include the following:

1. Production development – aimed at improving the production component, which, in turn, may involve modernization of equipment, introduction of new technologies and materials, improvement of production organization, improvement of qualifications of production personnel, other directions of rationalization of production.

2. Marketing development – involves improving interaction with consumers by customizing and perfecting elements of the marketing mix. Possible options for marketing development include improving communication policy, improving sales policy, product development, product assortment expansion, product certification and labeling, price policy development, etc.

3. Financial development – is focused on optimization of enterprise financial structure, its financing sources. It may involve financing sources diversification, capital structure optimization, optimization of financial structure of enterprise from the point of view of allocation of centers of financial responsibility and organization of their activities, optimization of the taxation model, balancing of cash flow, etc.

4. Organizational development – ensures increasing the efficiency of managerial and organizational component. The key measures for providing development in this sphere can be as follows: optimization of enterprise’s organizational structure, corporate culture development, improving the qualifications of management personnel, ensuring the optimality of relationships and communications between the structural divisions of the enterprise, etc.

5. Social development – involves improving the quality of life and well-being of both the enterprise employees (internal component) and local communities (external component). May include ensuring decent wages and working conditions, development of corporate culture, implementation of corporate social responsibility, etc.

Thus, in our opinion, the implementation of the concept of corporate social responsibility is an important direction of the social development of the enterprise.

Corporate social responsibility is a concept, which reflects the responsibility and accountability of the enterprise to the society [10, p. 2509]; it’s a complex and subjective in a certain way category which can be differently interpreted and implemented by different enterprises. In particular, the research of J. Araújo et al. [14] indicates various aspects of CSR, which are noted by different authors. In its most general form, CSR is associated with economic, environmental, social, ethical, philanthropic, and legal factors. At the same time, according to the authors, the concept of CSR is still in the process of development, which determines the need for thorough research in the specified area [14].

We believe that corporate social responsibility should be understood as such concept of enterprise functioning and development, which provides an opportunity to balance economic, social, ecological, and ethical aspects, contributing in such way to ensuring the sustainable development of the economic entity.
The role of corporate social responsibility is difficult to overestimate in the conditions of growing competition and consumer awareness and involvement. According to Chovanová Supeková et al., CSR is a tool that allows to demonstrate an enterprise’s interest in realizing public interests, solving environmental and social issues of society, ensuring the well-being of the population and employees in particular [11].

I. Khanchel et al. mention, that implementation of corporate social responsibility is important, especially in the context of COVID-19 pandemic consequences, due to the following reasons:
– CSR is a powerful tool for insurance of enterprise activity, as it reduces risks and provides an opportunity to effectively respond to the challenges caused by the crisis;
– enterprises which have implemented CSR are more stable during the pandemic which will probably lead to less level of losses due to pandemic [8, p. 576].

According to Kuo-Cheng Kuo et al., implementation of CSR concept in the activities of enterprises provides the following advantages:
1) achieving the goals in financial and resource support;
2) realizing the obligations on social and ecological responsibility;
3) improving the reputation which leads to involving talented employees and to long-term financial success [10, p. 2508].

Adherence of the enterprise to the CSR principles is an indicator of success and, at the same time, is a roadmap for sustainable development [10, p. 2510]. The enterprise which implements CSR in its activities can receive recognition, which will lead to improvement of access to financial resources, increasing level of consumers’ demand, increasing of personnel labour productivity. In addition, improving the reputation of such an enterprise will contribute to the formation of a positive attitude of the social community / local community, which, in turn, will lead to an increase in the value of the company over time [10, p. 2510].

Corporate social responsibility forms direct impact on the results of enterprise activity, and also influences other aspects, such as corporate reputation, consumers’ trust and purchase intentions, consumers’ loyalty, perception of enterprise activity. In general, commitment to the principles of CSR leads to positive results for the enterprise [14].

Corporate social responsibility is a complex economic phenomenon, that determines the diversity of its type manifestations. Most often, in the scientific literature, it is customary to distinguish internal and external CSR depending on the subjects on which its manifestations are aimed.

Internal CSR is aimed at the employees of the enterprise and at other internal stakeholders, thus, it is limited by the boundaries of a particular business entity. The main directions of internal CSR are the development of social capital, the growth of human capital, the creation of appropriate working and leisure conditions, and providing development for employees [16]. In addition, internal CSR should also be
considered as a responsibility of the enterprise to the owners in view of the realization of their interests in the process of functioning of the business entity.

External CSR is focused on external stakeholders, that is local community, suppliers, consumers, competitors, authorities, etc. External CSR may involve various categories of subjects and manifest itself at two levels: the level of the local community and the level of a certain society (social group) [16].

In a study by M. Sarfraz et al. [13] it is proposed to consider CSR from the standpoint of four key aspects, which are shown in Figure 1.

![Corporate social responsibility diagram](https://is-journal.com)

**Figure 1. Components of corporate social responsibility**

*Source: formed on the base of [13].*

Thus, the complexity of the corporate social responsibility content defines the variety of its types and, respectively, management approaches.

Implementation of CSR in the enterprise activity involves clear understanding of the factors of impact, and limitations in order to provide efficiency of the corresponding process. So, in the study of C.-C. Wu et al. [12] it is defined that key factors of impact on formation and implementation of CSR in the activity of the enterprise are the enterprise itself, its stakeholders, and competitors. In turn, each of these factors can be decomposed to individual elements:

- the enterprise (company) involves such factors as financial capacity, human resources, and corporate image;
- stakeholders factor combines such components as purchase intentions, investment intentions, reputational risks, and relationship with government / authorities;
– competitors as a factor of impact involves taking into account entry barriers, price advantages, and innovative capacities [12].

The enterprise can use a wide range of tools for efficient CSR management. One of such key tools, in our opinion, is the formation of the enterprise internal regulatory framework, which will include documents, regulating the peculiarities of implementation and realization of CSR. Such documents may include Ethics code, Corporate culture code, Regulations on environmental policy, etc. CSR foundations can be defined in a separate document, as well as they can be included in the overall development strategy of the enterprise.

According to C. Pérez-Cornejo and E. de Quevedo-Puente [9], risk management is a powerful tool of enhancing of the level of enterprise corporate social responsibility. Implementation of the effective risk management system contributes to minimizing of daily risks, thus, stimulating the responsible behavior of the enterprise [9, p. 364]. Provided the risk management system is developed and implemented taking into account the corporate strategy, communication policy, enterprise values, and industry standards, the appropriate system will minimize the likelihood of financial, operational, ethical and/or environmental risks that may negatively affect CSR [9, p. 367].

We believe that it is expedient to define innovative activity of the enterprise as a tool of CSR formation. In the conditions of intensifying competition, the innovative activity of the enterprise acquires special importance for ensuring its development [5, p. 1156]. Innovative activity provides an opportunity to ensure the compliance of the enterprise functioning with the requirements of the external environment, including in the sphere of social responsibility. A significant number of CSR directions, especially in the environmental field, are directly related to the enterprise’s capabilities to introduce new technologies, processing methods, use of materials, etc., which, in turn, constitutes the object of innovative activity.

Investment activity is closely related to innovative activity. Investments as a tool of CSR management is a mandatory and integral component of the enterprise development management system. Implementation of any measures aimed at realization of CSR concept in the activity of the enterprise involves the investment of certain amount of resources. Considering that, implementation of the CSR concept in the activity of the enterprise is significantly complicated, and often impossible without the use of appropriate investments.

Fundraising, in its turn, is one of the components of investment activity. We consider it expedient to single out fundraising as a separate tool for implementing CSR in view of the social orientation of the relevant measures. In addition to using internal (own) resources, for the implementation of its initiatives, the enterprise can attract co-financing, in particular, grant funding and crowdfunding. The application of fundraising in the conditions of martial law in Ukraine is especially relevant. It is quite common to observe situations when companies direct their own funds to support the armed forces and vulnerable population groups and, at the same time, initiate fundraising campaigns and appeal to charitable funds, i.e., diversify the sources of
financing activities.

The application of project approach in CSR management is equally important. Implementation of CSR measures in the form of projects contributes to better balancing of resources, clear orientation on result, and management flexibility increasing. Project is a certain idea that has clear goals for its implementation, defined resources and time limits. In addition, the project approach also involves the formation of a project team, that is, the definition of a group of employees responsible for the implementation of a particular measure. We believe that it is most appropriate to use a project approach to CSR management when implementing large-scale activities, which will allow coordinating actions and resources in a rational way.

Considering the impact of CSR on image and reputation of the enterprise as well as presence of the external component of CSR, an important tool of CSR management is communication. The role of communication in the CSR management system is defined by two aspects:

1) taking into account the interests of both internal and external stakeholders presupposes the primary identification of relevant interests, which is ensured by means of communication;

2) improving of image and reputation of the enterprise which implements CSR concept in its activities occurs at the expense of familiarizing the audience with the measures implemented by the business entity. Communication is also a tool for such familiarization.

Communication can be carried out in different ways and using different channels, considering the goals and participants of communication, but it is an important tool for implementing CSR in the enterprise activities.

The considered list of tools is not exhaustive, given the fact that the diversity and complexity of CSR measures, as well as different options for their orientation, may require the use of a unique set of tools for each specific situation. However, we believe that these tools are the most common in CSR management of an enterprise.

Usually, business has several options for CSR orientation that leads to focusing on social or environmental issues [11]. At the same time, each economic entity can form its specific vision of peculiarities of CSR implementation in the activities, thus forming a unique set of decisions and programs. For example, we’ll consider the effective social programs of well-known supermarkets of Ukraine, which emphasize their level of social responsibility and orientation towards development. All social programs implemented by companies should be divided into internal (within the enterprise) and external (aimed at subjects outside the enterprise) [15].

So, within the framework of internal social responsibility policy the management of LTD “Silpo Food”, LTD “Fora”, and LTD “ATB Market” organize workshops, trainings, and masterclasses for their employees in order to ensure their professional development, maintaining psychological condition, and avoiding professional burn-out. LTD “ATB Market” opened 4 training centers located in Lviv, Kyiv, Dnipro, and Odesa for the training of its own employees.
Voluntary health and life insurance, organization of sports training and language courses, recognition of best employees, distribution of branded stationery and workwear, development of checklists for quick adaptation of newcomers, organization of corporate recreation and birthday greetings, ride to the place of work, provision of means of communication, etc. are fairly common internal social responsibility measures of modern enterprises.

Despite the considerable variety of non-material motivation measures, the majority of employees on the labor market primarily evaluate working conditions, material motivation, and the psychological climate in the team. Among the material motivation measures it is worth to highlight the encouragement of mentors, awards for results, leadership, innovation, etc.

If measures of internal social responsibility are inherent for most Ukrainian companies, elements of external social responsibility have increasingly begun to be introduced into the practice of Ukrainian business since the 2000s.

Military events taking place in Ukraine do not leave any business entity indifferent. The vast majority of subjects periodically organize fundraising campaigns for military equipment, supplies, and machines; a part of the profit, or a share of the income is sent to help the armed forces, economic entities try to ensure permanent communication of the population and help to the victims. LTD “Epicenter K” created Humanitarian Hubs in various regions of the country and provided its transport (trucks, construction equipment, minibuses, etc.) for the needs of Ukrainian people and the transportation of cargoes, including those from Europe [17]. Thus, the business has grouped together to accelerate the victory and ensure the safe life of the population.

In addition, external social responsibility measures include actions to ensure the livelihood of vulnerable population groups, preserve ecology, and take into account the needs of customers and the local community. Let’s consider examples of external social responsibility programs of well-known supermarkets in Ukraine.

For the example, LTD “Silpo Food” and LTD “Fora” supported the project of waste sorting according to which LTD “Silpo Food” in 2021 has collected and sent to recycling 23211 tons of secondary raw materials and switched to packaging in eco-bags, eco-boxes, and eco-cups [18].

Also, LTD “Silpo Food” and LTD “Fora” implemented so-called “green” decisions: geothermal heating and conditioning; solar power plant on the roof; outdoor lighting from solar energy; refrigeration units without freon (carbon dioxide is used as a refrigerant); heat recovery system from refrigeration equipment for hot water preparation; dispatching and monitoring system [18; 19].

“ATB” Corporation annually allocates more than UAH 50 million for the improvement of urban areas: for asphalting roads, construction and reconstruction of children’s playgrounds, repair of gas supply systems, implementation of programs for external lighting of cities, greening of territories, preparation of housing and communal services for the autumn-winter season, implementation of social programs on the economic and cultural development of cities. One of the important aspects of the
implementation of social programs of “ATB” Corporation is the support of various sports. Characterizing the social responsibility towards consumers (clients), the company “ATB” provides them with the most affordable prices for food products, due to the minimization of costs for logistics and advertising, improvement of technological processes and the introduction of innovative technologies, which provide the opportunity to reduce average market prices by 10–15% [20].

LTD “Fora” joined the “Vchasno” electronic document management system, which not only significantly speeds up and simplifies work processes, but also creates safer working conditions for employees and significantly saves the world’s wood resources. Also, in 2017, Fora, together with the Ukrainian Aid Fund, created the charity project “The heart beats thanks to...” purpose of which is to help purchase implants for endovascular operations for children with heart defects [19].

Table 2 presents the key available information on the performance indicators and social responsibility measures of the considered retailers.

| Table 2 |

**Economic performance and social responsibility indicators of some of Ukrainian retailers**

<table>
<thead>
<tr>
<th>Indicators</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LTD “Silpo Food”</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales revenue, thsd UAH</td>
<td>64402634</td>
<td>72784231</td>
<td>69990601</td>
</tr>
<tr>
<td>Net financial result, thsd UAH</td>
<td>3114238</td>
<td>-1846179</td>
<td>-7631732</td>
</tr>
<tr>
<td>Number of employees, persons</td>
<td>39434</td>
<td>42935</td>
<td>33390</td>
</tr>
<tr>
<td>Materials sent for recycling, tons</td>
<td>22205</td>
<td>23211</td>
<td>9095</td>
</tr>
<tr>
<td>Collected batteries for recycling, tons</td>
<td>…*</td>
<td>8</td>
<td>13</td>
</tr>
<tr>
<td>Training programs completed by employees, units</td>
<td>1620</td>
<td>4564</td>
<td>9412</td>
</tr>
</tbody>
</table>

| **LTD “Fora”**                                  |            |            |            |
| Sales revenue, thsd UAH                        | 16375890   | 18920074   | 19593543   |
| Net financial result, thsd UAH                 | -37724     | 20326      | 9767       |
| Number of employees, persons                   | 10004      | 10608      | 9450       |
| The number of employees who completed training programs, persons | 4218 | 6174 | 4099 |
| CO₂ emissions reduction, tons                  | …          | 66,01      | 343        |
| Project “Heart beats thanks to...”, funds collected, thsd UAH | … | 137 | 543 |

| **LTD “ATB Market”**                           |            |            |            |
| Sales revenue, thsd UAH                        | 123864393  | 148745255  | 148332869  |
| Net financial result, thsd UAH                 | 5768666    | 8328888    | 2520707    |
| Number of employees, thsd persons              | 60         | 65         | 49         |
| The number of employees who completed training programs, persons | … | 15244 | … |
| Charity event “It concerns me. What about you?”, mln UAH | 10.4 | 24.2 | … |
| Batteries sent for recycling, tons             | …          | 20         | 59         |

**Note.** *…* – no data available.

**Source:** generalized by the authors according to [18–20].

As we can see, companies are expanding their social responsibility measures from
year to year, focusing on existing problems. It should be mentioned that both economic performance and social responsibility indicators were affected greatly by the full-scaled invasion of Russian federation in 2022. That led to a decrease in number of employees, financial results, but also emphasized the social responsibility measures.

Therefore, corporate social responsibility can take various forms, depending on the target orientation of enterprises. Given the considered features of corporate social responsibility as a direction of the enterprise development, we believe it is possible to propose perspective ways of improvement in this area. In our opinion, scientific research and practical efforts should be oriented in the following directions:

1. Implementation of the effective evaluation system of corporate social responsibility. The complexity of the CSR concept defines the appropriate complexity of evaluation of measures efficiency. At the same time, the efficiency evaluation is an integral part of any management process, that defines the importance of this sphere.

2. Improvement of communication in order to provide better understanding of the needs of external and internal stakeholders. Effective communication is important in view of identification and efficient implementation of CSR measures.

3. Effective integration of CSR concept in the mechanism of enterprise activity management with the aim of providing the logical relationship between CSR and other elements of economic entity management system.

4. Formation and development of corporate culture on the basis of social responsibility with the aim of motivating of managers of different levels, as well as employees to performing socially responsible behavior models.

Taking into account these and other directions will stimulate, in our opinion, the further development of CSR at modern enterprises.

**Conclusions.** Ensuring the development of the enterprise is one of the priorities of management system under modern conditions of competition aggravation, and crisis factors exacerbation. In its turn, implementation of corporate social responsibility concept in the activity of the enterprise is one of important and relevant directions of economic entity development. The CSR role in the activity of enterprise is defined by its influence on formation of the indicators of activity of economic entity, both financial and reputational. Implementation of CSR presupposes clear understanding of its types, directions, and components which are to be implemented in the activity of the enterprise. The article defines a number of tools that are expedient to be used in the process of implementing the CSR concept in the enterprise activity. The study of existing practices of implementation of socially responsible measures provided the opportunity to make a conclusion about the high level of practical importance of the CSR concept. The practices of Ukrainian retailers (supermarkets) were analyzed in the article. It should be mentioned that the performance and social responsibility of the studied economic entities have been under a great impact of full-scaled invasion of Russian federation. Nevertheless, the economic entities stood their ground in efforts to support both employees (internal aspect of social responsibility) and local communities (external aspect of social responsibility). However, some aspects of social
responsibility have also faced decrease due to the hostilities on the territory of Ukraine. In particular, the number of employees who completed training programs in 2022 has decreased by 2075 persons for LTD “Fora” compared to 2021. As for LTD “Silpo food” the number of completed programs on the contrary has increased by 4848 programs in 2022 compared to 2021. The positive trend can be observed in the increase of amount of batteries collected and sent for recycling. Despite the war conditions LTD “Silpo Food” managed to increase the amount of batteries by 5 tons in 2022 compared to 2021, LTD “ATB-Market” has reached the amount of 59 tons, compared to 20 tons in 2021. Continuing reduction of CO₂ emissions by LTD “Fora” (by 276.99 tons in 2022 compared to 2021) should also be mentioned as a positive trend.

We would also like to mention the limitations of the research. First of all, limitation in data availability should be noted. Because of the martial law Ukrainian economic entities make information public just partially, that causes the gaps in data. Another limitation is related to the results and recommendations application in the practices of economic entities. Due to the fact that the analysis concerned Ukrainian enterprises, the recommendations formed are appropriate mostly for economic entities operating in Ukraine. At the same time, we believe that such recommendations can be adjusted to the practices and experience of enterprises in other countries.

The perspectives for further research lie in the sphere of formation of effective systems of CSR evaluation, improvement of communication, and search of mechanisms of effective integration of CSR concept in the activity of enterprise.

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